

only one registration. A dealer submitting such a registration must state on the registration form, or on an attachment thereto, the nature of the dealer's business and the reason the dealer requires registration "At Large."

§ 31.95 Caterers.

(a) *General.* When a contract to furnish liquors is made by a caterer at a place of business for which the caterer has registered under this part, no additional registration is required by virtue of the serving of the liquors at a different location.

(b) *Additional registration.* When the contract of a caterer provides for the sale of liquors by the drink at a place, or simultaneously at different places, other than the place of business for which the caterer has registered under this part, a separate registration is required for each such place if the caterer does not keep the records specified in paragraph (c) of this section.

(c) *Records.* Caterers must maintain sufficient commercial records to identify all locations where activities subject to registration occur. These commercial records must indicate the names and addresses of locations where alcoholic beverages have been sold or offered for sale and the dates and times that those activities occurred. These commercial records must be available to an appropriate TTB officer upon request.

(26 U.S.C. 5121, 5122)

§ 31.96 Peddling.

No person shall peddle distilled spirits, wines, or beer, except in the circumstances described in §§ 31.52, 31.53, and 31.93. Persons peddling liquors to whom §§ 31.52, 31.53, and 31.93 do not apply are required to register at each place where sales are consummated.

Subpart F—Partnerships

§ 31.101 Registration of partners.

Any number of persons carrying on one business in partnership at any one place must register only once for that business.

§ 31.102 Addition of partners or incorporation of partnership.

Where a number of persons who have filed a registration under this part as partners admit one or more new members to the partnership or form a corporation (a separate legal entity) to take over the business, the new partnership or corporation must register as a new dealer before commencing business.

(26 U.S.C. 5121, 5122, 5124)

§ 31.103 Formation of a partnership by two dealers.

Where two persons form a partnership after each has registered for a business carried on by himself, the partnership must register as a new dealer to cover the business conducted by the partnership.

(26 U.S.C. 5121, 5122, 5124)

§ 31.104 Withdrawal of one or more partners.

When one or more partners withdraw from a partnership that has registered under this part, the remaining partner, or partners, must register the change in control by filing an amended registration form on or before the following July 1.

Subpart G—Registration Form, TTB F 5630.5d

§ 31.111 Date registration form is due.

(a) *General.* Dealers must register by filing the registration form, TTB Form 5630.5d, before engaging in business and on or before July 1 of each year thereafter. However, as long as none of the information specified on the form has changed since the previous registration form was filed, no additional registration is required. If the registration form is received in the mail and the U.S. postmark on the cover shows that it was deposited in the mail in the United States within the time prescribed for filing in an envelope or other appropriate wrapper that was properly addressed with postage prepaid, the form will be considered as timely filed. If the postmark is not legible, the sender has the burden of proving the date when the postmark was made. When registered mail is used,

§31.112

27 CFR Ch. I (4–1–16 Edition)

the date of postal registration will be accepted as the postmark date.

(b) *Transition rule.* Dealers already engaged in business prior to July 1, 2008, must register as an “existing business” unless they had registered, in accordance with regulations in effect at the time of registration, on or after January 1, 2007. This one-time registration is due on or before July 1, 2009.

(26 U.S.C. 6071)

§31.112 Registration of multiple locations.

A dealer required to register at two or more locations shall file one registration form, prepared as provided in §31.114(c), to cover all such locations.

§31.113 Place for filing registration form.

The registration form, TTB Form 5630.5d, must be filed with TTB in accordance with the instructions on the form.

§31.114 Completion of registration form.

(a) *General.* Dealers must register by filing the registration form, TTB Form 5630.5d, Alcohol Dealer Registration. The registration form must be filed with TTB in accordance with this subpart and the instructions on the form.

(b) *Preparation of TTB Form 5630.5d.* All of the information called for on TTB Form 5630.5d must be provided. This information includes the following:

- (1) The true name of the dealer.
- (2) The trade name(s) (if any) of the business(es) subject to the registration requirement.
- (3) The employer identification number (see §31.115).
- (4) The mailing address of the dealer’s principal place of business (or principal office, in the case of a corporate dealer).
- (5) The exact location of each place of business, by name and number of building or street, or if these do not exist, by some specific description in addition to the post office address.
- (6) The business telephone number of each place of business.
- (7) The class(es) of dealer in which the dealer operates a business.

(8) Ownership and control information. This consists of the name, position, and residence address of every owner of the business and of every person having power to control its management and policies with respect to the activity subject to registration. “Owner of the business” includes every partner, if the dealer is a partnership, and every person owning 10 percent or more of its stock, if the dealer is a corporation. However, the ownership and control information required by this paragraph need not be stated if the same information has been previously provided to TTB and that previously provided information is still current.

(c) *Multiple locations and/or classes of dealers.* A dealer required to register at more than one location or for more than one class of dealers must—

(1) File one registration form, TTB Form 5630.5d, to cover all locations and classes of dealers; and

(2) Prepare, on the form, or on an attachment identified with the taxpayer’s name, mailing address (as shown on TTB Form 5630.5d), and employer identification number, a list showing, by States, the trade name, address, telephone number, and dealer class of each location for which registration is being made. The original of the list must be filed with TTB on or with the registration form, and a copy must be retained at the dealer’s principal place of business (or principal office, in the case of a corporate dealer) for the period specified in §31.191.

(26 U.S.C. 7805)

§31.115 Employer identification number.

(a) *Requirement.* The employer identification number (as defined in 26 CFR 301.7701–12) of a dealer who has been assigned such a number must be shown on each registration form filed under this part. A dealer who does not have such a number must apply for one as provided in paragraph (b) of this section and enter “number applied for” in the space for the number on the registration form; then, upon receipt of the number from the Internal Revenue Service, the dealer must provide it to TTB by separate correspondence. Failure of a dealer to include the employer identification number may result in